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Client Alert: Internal Revenue Service Confirms Church Integrated Auxiliaries Are Exempt from Form 990 Filing

The Internal Revenue Service (IRS) issued private letter ruling 202641018 determining that a §501(c)(3) organization qualifying as an integrated auxiliary of a church under Treas. Reg. §1.6033-2(h) is not required to file IRS Form 990 under Treas. Reg. §1.6033-2(g)(1)(i). The IRS noted that the organization remains subject to all other §501(c)(3) requirements.

The ruling is consistent with other nearly identical 2026 determinations granting integrated auxiliary status and relief from Form 990, suggesting that the IRS is processing these requests on a routine basis. Because this relief comes from the mandatory exception in IRC §6033(a)(3)(A) for churches and their integrated auxiliaries, not from the IRS's discretionary authority under IRC §6033(a)(3)(B), church-affiliated organizations that meet the Treas. Reg. §1.6033-2(h) definition may want to consider asking for the same determination.

If you have questions about this ruling or would like to discuss whether your organization may qualify as an integrated auxiliary of a church and seek relief from Form 990 filing, please contact Felix Petlzer or Hannah Campbell.

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